

UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF FLORIDA

Case No.

UNITED STATES OF AMERICA,)
)
Plaintiff,)
)
v.)
)
STEPHEN F. WHITE,)
)
Defendant.)
)

COMPLAINT

1. The United States brings this action to collect unpaid federal income tax liabilities assessed against Defendant Stephen F. White for tax years 2004, 2007, 2008, 2009, 2011, and 2016 through 2019.

2. This action is authorized by a delegate of the Secretary of the Treasury and is brought at the direction of the Attorney General of the United States of America, in accordance with 26 U.S.C. § 7401.

3. This Court has jurisdiction of this action under 28 U.S.C §§ 1340 and 1345, and 26 U.S.C. § 7402.

4. Venue is proper in this district under 28 U.S.C. §§ 1391 and 1396 because the federal tax liabilities at issue accrued within this district and the defendant resides within this district.

5. Mr. White works as a self-employed life insurance broker and was formerly a financial planner.

6. For tax years 2007, 2008, 2009 and 2016 through 2019, Mr. White filed (for some years after the deadline imposed by the Internal Revenue Coded) federal income tax returns (Forms 1040). Although Mr. White's Forms 1040 reported unpaid tax for each of those years, he did not remit payment of the tax he owed to the IRS.

7. In accordance with 26 U.S.C. § 6201(a)(1), a delegate of the Secretary of the Treasury assessed against Mr. White the tax he reported on his Forms 1040 for years 2007 through 2009 and 2016 through 2019, plus applicable penalties and statutory interest. Those assessments were made on the dates and in the amounts shown in the table below:

Tax Year	Assessment Date	Tax	Late Filing Penalty	Failure to Pay Tax Penalty	Estimated Tax Penalty	Interest
2007	3/15/2010	\$177,388.00	\$ 35,862.30	\$ 39,847.00	\$ 4,255.00	\$119,398.22
2008	3/29/2010	\$189,255.00	\$ 40,067.55	\$ 44,519.50	\$ 5,683.00	\$114,909.30
2009	7/12/2010	\$115,375.00	\$ 5,141.52	\$ 28,564.00	\$ 2,349.86	\$ 55,942.46
2016	8/28/2017	\$ 19,762.00	\$ -	\$ 4,051.21	\$ 205.72	\$ 2,252.71
2017	6/18/2018	\$ 20,149.00	\$ -	\$ 1,957.87	\$ 257.85	\$ 1,062.42
2018	11/25/2019	\$ 20,641.00	\$ -	\$ 825.64	\$ 669.00	\$ 687.50
2019	3/29/2021	\$ 9,009.00	\$ 1,216.21	\$ 405.40	\$ 276.00	\$ 208.55

8. For tax years 2004 and 2011, Mr. White was required to file a Form 1040 but failed to do so. Without the benefit of a return, the IRS calculated the tax Mr. White owed for those years and issued him a notice of deficiency to his last

known address in accordance with 26 U.S.C. § 6212. Mr. White did not petition the Tax Court to redetermine the deficiencies the IRS proposed.

9. Once the restriction on assessment imposed by 26 U.S.C. 6213 lapsed, a delegate of the Secretary of Treasury assessed against Mr. White, the tax deficiencies the IRS calculated for years 2004 and 2011, plus applicable penalties and interest. Those assessments were made on the dates and in the amounts shown in the table below:

Tax Year	Assessment Date	Tax	Late Filing Penalty	Failure to Pay Tax Penalty	Interest
2004	2/15/2010	\$138,596.00	\$34,648.00	\$34,648.00	\$163,787.42
2011	9/30/2013	\$ 83,582.00	\$17,145.50	\$17,145.50	\$ 38,835.01

10. A delegate of the Secretary of the Treasury gave Mr. White written notice of the liabilities described above and made demand for payment as provided by law. Despite notice of his taxes and demand for payment, Mr. White has failed to satisfy his liabilities for years 2004, 2007, 2008, 2009, 2011, and 2016 through 2019 and owes (as of April 16, 2023) the United States the sum of \$1,786,279.27, plus interest and statutory additions that continue to accrue.

11. The United States generally has 10 years from the assessment date to bring a proceeding in court to collect an unpaid tax. 26 U.S.C. § 6502. Although the tax assessments described above for the 2004, 2007, 2008 and 2009 years were

made in 2010, the time to bring a proceeding in court was suspended by several events. They include

- a. a pending Installment Agreement request from June 28, 2021 to November 17, 2021;
- b. an Offer-in-Compromise Mr. White submitted on December 10, 2014, which the IRS rejected on December 9, 2016;
- c. an Offer-in-Compromise Mr. White submitted on December 28, 2017, which he withdrew on April 12, 2018;
- d. an Offer-in-Compromise Mr. White submitted on August 22, 2018, which the IRS rejected on March 1, 2019.

12. In all, these events suspend the time to bring a suit to collect Mr.

Whites unpaid income taxes for 2004, 2007, 2008, 2009 by over 1,000 days, making this suit timely.

PRAYER FOR RELIEF

WHEREFORE, the United States of America respectfully requests that this Court:

- (a) Enter judgement in favor of the United States and against Stephen F. White in the amount of \$1,786,279.27 as of April 16, 2023, plus interest, penalties, and other additions for his unpaid federal income tax liabilities for tax years 2004, 2007, 2008, 2009, 2011 and 2016 through 2019; and
- (b) Award such other relief as may be available under the law.

Dated: April 25, 2023.

Respectfully Submitted,
David A. Hubbert
Deputy Assistant Attorney General

By: /s/ Bensen V. Solivan
BENSEN V. SOLIVAN
Special Bar No. A5503055
Massachusetts Bar No. 657364
Trial Attorney, Tax Division
U.S. Department of Justice
P.O. Box 14198
Washington, D.C. 20044
Telephone: (202) 514-8031
Facsimile: (202) 514-4963
E-Mail: Bensen.Solivan@usdoj.gov
Counsel for the United States of America

Of Counsel:

Markenzy Lapointe
United States Attorney
Southern District of Florida